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**Rules of**  
**Department of Social Services**  
**Division 40—Family Support Division**  
**Chapter 110—Fees**

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**Title 13—DEPARTMENT OF  
SOCIAL SERVICES  
Division 40—Family Support Division  
Chapter 110—Fees**

**13 CSR 40-110.020 Federal Income Tax  
Refund Offset Fee**

*PURPOSE: This rule defines how the Family Support Division will collect a fee from custodians for whom the division submits past-due child and spousal support debts for collection through the federal income tax refund offset program in a IV-D, nonpublic assistance case.*

(1) Definitions. For the purposes of this rule, the following definitions are applicable:

(A) Division means the Family Support Division;

(B) Support order means any judicial or administrative order for the support or maintenance of a child and the custodian of a child;

(C) Support means any financial support that is due under a support order;

(D) Custodian means the obligee and/or payee of a support order;

(E) Obligor means a person who owes support under a support order being enforced by the division;

(F) Case means an official record comprised of a custodian and dependent child(ren), associated with a particular obligor;

(G) IV-D, nonpublic assistance case means a case in which the custodian and dependent child(ren) have not received Aid to Families with Dependent Children or Temporary Assistance for Needy Families benefits in Missouri and are not currently receiving Medicaid benefits in Missouri, but are receiving child support enforcement services pursuant to section 454.400, RSMo;

(H) Federal income tax refund offset means a support payment collected through the interception of the obligor's federal income tax refund;

(I) Distribute means the allocation of a support payment to a case.

(2) Federal Income Tax Refund Offset Fee. The division will collect a twenty-five dollar (\$25) fee for submitting past-due child and spousal support debts for collection through the federal income tax refund offset program.

(A) The fee will be assessed only if the division collects past-due support on the case through a federal income tax refund offset.

(B) The fee will be assessed only on IV-D, nonpublic assistance cases to which a federal income tax refund offset distributes.

(C) The fee will be assessed each time a federal income tax intercept distributes to a IV-D, nonpublic assistance case.

(D) The obligor will receive credit against the support order for the entire federal income tax refund offset. The fee will be collected from the custodian.

(E) Prior to disbursement of the federal income tax refund offset payment to the custodian, the fee will be deducted from the amount payable to the custodian.

(F) If the federal income tax refund offset amount payable to the custodian is less than twenty-five dollars (\$25), the fee amount will equal the offset amount payable to the custodian.

*AUTHORITY: section 454.400.2(5), RSMo 2000.\* Original rule filed Sept. 10, 2004, effective March 30, 2005.*

*\*Original authority: 454.400, RSMo 1982, amended 1985, 1986, 1990, 1993, 1995, 1997.*